Use of Magnetic Media for
Income Tax Withholding,
Unemployment Contributions,
and Wage Reporting

ALL EMPLOYERS
Except Employee Leasing Companies

State of Maine
Department of Labor
Bureau of Unemployment Compensation
UC Tax and Maine Revenue Services

Augusta, Maine

Revised January 2003

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I. General Information and Requirements

In a continuing effort to improve the collection of employee-level withholding tax and unemployment insurance contributions, Maine Revenue Services and the Maine Department of Labor are pleased to announce the revision of the ICESA magnetic media filing standards to allow electronic reporting of employee-specific Maine Income Tax withholding amounts for the processing of the **form 941/C1-ME and the form 941 ME**. MRS realizes the new reporting requirements may pose technical problems for some employers. Temporary exemptions to the revised specifications, therefore, may be requested and will be granted on a case-by-case basis.

This document contains information on the media and formats that will be accepted by the Maine Revenue Services and the Maine Department of Labor. A glossary of key terms, copies of acceptable record layouts, and a copy of the <u>required Magnetic Media Transmittal Form are included.</u>

NOTE:

If you are filing:	You must submit to: **Maine Revenue Services Income/Estate Tax Division P.O. Box 9103 Augusta, Maine 04332-9103**	You must submit to: **Maine Department of Labor Bureau of Unemployment Comp. Wage Records Unit 20 Union Street, P.O. Box 259 Augusta, Maine 04332-0259**
Paper report **941/C1 ME** with magnetic media for Part 4	1. Paper 941/C1-ME parts 1,2,3 schedule 1.	2. Part 4 (Unemployment Contribution Wage & Income Tax Withholding Listing via magnetic media **with transmittal form.**
Paper report **941 ME** with magnetic media for Part 4	1. Paper Part 1 and schedule 1.	2. Income Tax Withholding Listing via magnetic media **with transmittal form.**
Magnetic media for complete **941/C1ME**	1. Part 1,2,3, 4 & schedule 1 via magnetic media **with transmittal form.**	
Magnetic media for complete **941/ME**	1. Part 1 & schedule 1 via magnetic media **with transmittal form.**	

Acceptable Media
- Magnetic reel tape, 3480 cartridge tape (18 track standard), and 3 1/2" diskette.

Acceptable Formats
· The Interstate Conference of Employment Security Agencies, Inc. (ICESA) has devised a

standardized universal format. The specifications for this format as required for Maine are included in this document. The ICESA format must be used if you plan to file the entire report on magnetic media (financial portion & wage detail).

·   If you are only filing the employee UC wage detail and/or withholding listing via magnetic media than you may use the 82 character (tape only), 85 character, or ICESA format.

Magnetic Media Test
·   A test is required to confirm the readability of your magnetic media. Please send a transmittal form with your file. Once your test is approved your account will be setup for production. Do not send production media until your test has been approved.

Test Parts 1, 2, 3, & 4 to Maine Revenue Services. Test Part 4 only to Department of Labor.

Maine Revenue Services	**Maine Department of Labor**
Systems and Programming Division	**Bureau of Unemployment Comp.**
Station 24	**Wage Records Unit**
Augusta, Maine 04333-0024	**20 Union Street, P.O. Box 259**
	Augusta, Maine 04332-0259

Submittal
·   Magnetic media must be submitted by the end of the month following completion of the calendar quarter in order to be considered timely. For example, reports for the quarter ending September 30, 2002, must be submitted no later than October 31, 2002.

·   All magnetic media must <u>have an external label and be accompanied by the appropriate Quarterly Wage Magnetic Media Transmittal Form</u>. Copies of these forms are included in Appendix F.

·   If you are filing the entire return via magnetic media, please mail your tape and any remittance to Maine Revenue Services using transmittal Form ME FX-21C.

If you are filing only the Unemployment Contribution Wage & Income Tax Withholding Listing (part 4) via magnetic media, please mail the paper portion (parts 1, 2, 3 & Schedule 1) and any remittance to Maine Revenue Services. You may mail magnetic media that has only UC Wage Detail directly to the Department of Labor using Form ME FX-21.

If you are filing only the Income Tax Withholding Listing via magnetic media, please mail the paper portion (parts 1 and Schedule 1) and any remittance to Maine Revenue Services. You may mail the magnetic media that has only Income Tax Withholding Listing directly to the Department of Labor using Form ME FX-21.

Remittal
·   If you are not including a check with your magnetic media filing, the amount remitted field on all "T" records must be zero. If you are including a check with your magnetic media filing, the following applies:

   ·   If you are filing one return, your remittance (check) must equal the amount remitted field of the "T" record. If you are filing more than one return, **your remittance (check) must**

equal the total of the amount remitted field of all the "T" records combined. (PEO/Leasing Companies, see note below.) **Any discrepancy between your remittance (check) and the total of the amount remittance field of the "T" record(s) will cause your magnetic media file to be rejected.**

*NOTE: Leasing companies (PEO's) only, when a check accompanies the magnetic media filing: The amount of the check for ALL clients' withholding is reported as one lump sum in the amount remitted field on the leasing company's "T" record. **The amount of the check for each client's Unemployment Compensation is reported in the amount remitted field on each clients' "T" record. The amount remitted field of each client ONLY shows the UC amount for that client. The remittance (check) must equal the total in the amount remitted field of all the "T" records combined.**

There is a special format for leasing companies. Please call M.R.S. at (207) 624-9785 for more information.

External Labels

· **All magnetic media** must have an external label that contains the Remitter name, Account Number, Quarter/Year for which the report is being submitted, Record Size, Block Size, Density, Code, and Label Status. Some of this information may be omitted in specific cases but the **Account Number and Quarter/Year** and whether it is **UC & WH; UC only; or WH only must always appear on the label**.

· Should more than one tape or diskette be required for the submittal, a volume number should be included on the external label (e.g., diskette 1 of 3, diskette 2 of 3, tape 3 of 3, etc.)

· A current name and address must be included on the external label.

· All Tapes and Cartridges will be returned to the Remitter after processing. Diskettes are not returned.

Processing Schedule and Employer Retention

· Files having improper format or other technical problems will be delayed. If the file cannot be processed, notification of the problems that were encountered will be sent. Failure to file properly could cause penalties to be assessed.

· It is recommended that transmitters retain a backup copy of their magnetic media file.

Use of Agent

· Employers reported by agents are responsible for the accuracy and timeliness of their own reports. If an agent fails to meet the magnetic media filing requirements, the employer reported by the agent will be liable for any late-filing penalties.

Reportable Wages for Unemployment Contributions

· For a full explanation of what constitutes UC Reportable wages, please see Appendix D.

How to Contact Us

· If you have questions regarding the submittal of only quarterly employee UC wage detail on magnetic media please contact the Maine Department of Labor, Wage Records Unit at (207) 287-1231 or ***Division.UCTAX@maine.gov***

Maine Department of Labor
Bureau of Unemployment Compensation
Wage Records Unit
20 Union Street, P.O. Box 259
Augusta, ME 04332-0259

- If you have questions regarding the submittal of the entire combined quarterly return including the financial portion (parts 1, 2, 3 & Schedule 1) and the wage detail portion (part 4), please contact Maine Revenue Servicess at (207) 626-8475 or ***maine.revenue@maine.gov***.

Systems and Programming
Maine Revenue Services
Income /Estate Tax Division
P.O. Box 9103
Augusta, Maine 04332-9101

II. Magnetic Tape Technical Requirements

Basic Requirements

Data should be written on ½ inch magnetic tape, in the unpacked mode using 9-track tapes (82,85, & ICESA) or 3480 cartridges, 18 track standard (for ICESA format only).
Each file should contain data for only one quarter. A reel or cartridge with multiple quarters will be rejected.

Compressed files cannot be processed.

Wage detail files with signed fields cannot be processed on cartridge tape.

Tape Density

The acceptable recording densities for 9-track tapes are: 1600 and 6250 bytes per inch (BPI). The acceptable recording density for 3480 cartridges is 38,000 BPI.

Internal Labels

Tapes may have standard internal labels or be unlabeled. Standard labels are preferred. Labels must be coded in the same character set as the data file. Labels must not contain security encoded bytes. ASCII tapes must be unlabeled.

Tapemarks

A tapemark is a one-character physical record. As used on magnetic tape, it separates data from internal labels and one data file from another data file. It also indicates end-of-reel. The hexadecimal value for a tapemark is 13. The decimal value for a tapemark is 19. The octal value for a tapemark is 23. Never begin a magnetic tape with a tapemark; doing so signals end-of-reel and causes processing to terminate.

Separate data from internal labels with one (1) tapemark.

Indicate end-of-reel with two (2) tapemarks, as follows (MANDATORY):
1.   If using trailer labels, write end-of-reel tapemarks directly after the trailer labels.
2.   If using no-label tape, write end-of-reel tapemarks directly after the last block of data.

Character Sets

Appendix C contains a table of character sets that can be translated. American Standard Code for Information Interchange (ASCII) and Extended Binary Coded Decimal Interchange Code (EBCDIC) will be accepted. Magnetic tape recorded in EBCDIC is preferred.

Note: Lower case letters are not acceptable on magnetic tape.

Logical Record Length

Each record must be a uniform length (82, 85, 275 or 276 characters) according to whichever format you are using. If you wish to use the 275 character format but your system cannot produce an odd number record length, a 276-character record will be accepted. In tape files with a record length of 276, the 276th character must contain a blank that is coded in the same character set as the first 275 characters. Logical records MUST NOT be prefixed by record descriptor words or block descriptor words.

Physical Records

Each physical record (= a block of logical records) must be a uniform length. The length must be a multiple of the logical record length. Physical records must not be prefixed by block descriptor words. If a logical record length of 275 is being used, the largest acceptable physical record is 23,375. If a logical record length of 276 is being used, the largest acceptable physical record is 23,460. Any tape containing physical records larger than 23,460 characters in length will be returned unprocessed. Compressed files will not be accepted. Any tape containing variable length records will be returned unprocessed.

Blocking Factor

Files should be blocked 20 records per block for 82 and 85 character record format, and 25 records per block for 275 (276) character format. See Appendix A.

III. Diskette Requirements

Files

The file MUST be in the root directory. You may use any name up to 8 characters. We suggest "wageonly" for wage detail and "rtnwage" for financial and wage.

A diskette may contain more than one file; however, the external label should reflect this.

Transmitters for multiple employers should avoid creating a separate file and a separate diskette for each employer.

Operating System

All 3 ½" diskettes must be created using an MS-DOS "double density" or "high density" operating system format.

If you do not have an MS-DOS operating system, you may still be able to create MS-DOS compatible diskette files. Some operating systems, e.g., UNIX, XENIX and APPLE, may have a DOS shell that can be used to create these files. For UNIX/XENIX based systems use DOSCP command to create an MS-DOS compatible file. Check your operating system manual.

Character Set

Data must be recorded on 3 ½" diskettes using the ASCII-1 character set. See Appendix C.

Note: EBCDIC and ASCII-2 are not acceptable for diskette reporting.

Record Length

Each record must be a uniform length (85 or 275 characters) according to whichever format you are using. A 276-character record cannot be accepted on diskettes. Data must be entered in each record in the exact positions shown in Section IV, Record Layouts.

Blocking Factor

Does not apply to diskettes.

Formatting

Data sent on 3 ½" "double density" or "high density" diskettes MUST be formatted to the density specified by the diskette manufacturer.

Delimiters

If a record delimiter is used it **must consist of two characters**, a carriage return and line feed. The ASCII-1 hexadecimal value for the carriage return character is 0D (zero and letter D); the ASCII-1 hexadecimal value for the line feed is 0A (zero and letter A). The ASCII-1

decimal values for the two characters are 13 and 10, respectively.

DO NOT place a record delimiter before the first record of the file.

DO NOT place more than one record delimiter i.e., more than one carriage return/line-feed combination, following a record.

DO NOT place record delimiters after a field within a record.

Multiple Volume Submission

A multiple-volume submission is a submission for which the number of data records exceeds the capacity of a single diskette, so the data must be continued on to one or more subsequent diskettes, i.e., volumes.

A multiple-volume diskette submission properly begins with the beginning record (usually the header, or for ICESA the A record) on volume 1 and ends with the trailer or final record (whichever is appropriate) on the last volume.

Only the file on volume 1 of a multiple-volume diskette file should begin with the header or beginning record. Each volume after volume 1 should contain a file named with the volume number included (i.e. *filename2* for the second volume and *filename3* for the third volume where *filename* is the name of the data file.) Each file should begin with the record that properly follows the last record on the preceding volume/file. The external labels for a multiple-volume submission MUST indicate the proper sequence (e.g., VOL 2 of 3) for processing.

IV. Record Formats

Name Formats

· The employee name on the magnetic media file should agree with the spelling of the name on the individual's social security card.

· Punctuation may be used when appropriate.

· **Lower case letters are not acceptable on magnetic media files.**

· Do not include any titles in the name. Titles make it difficult to determine an individual's name and may prevent properly crediting earnings data.

Money Amounts

· All money fields are strictly numeric.

· They must include dollars and cents with the decimal point assumed.

· Do not use any punctuation in any money field.

· **Negative (Credit) money amounts are NOT allowed.**

· **Right justify and zero fill all money fields.**

· **In a money field that is not applicable, enter zeros.**

Note: For a full explanation of what constitutes wages, please see Appendix D.

Record Descriptions
The following table shows which formats are acceptable for Magnetic Wage Reporting to the Maine DOL including the media the format can be used on. Full descriptions of these formats follow.

	Tape	3 1/2" Diskette	Cartridge
ICESA – 275 Character	X	X	X
ICESA – 276 Character	X		X
82 Character	X		
85 Character	X	X	

ICESA - 275 CHARACTER (276 CHARACTER) – Leasing Companies (PEO's) Do Not Use This Format. Refer to Separate Instructions for Employee Leasing Companies.

This format consists of seven (7) different records as shown.

Transmitter Records	Code A	Identifies the organization submitting the file.
		Must be the first data record
Authorization Record	Code B	Identifies the type of equipment used to generate the file.
		Must be second data record.
		This record should contain the address where the file can be returned if the state is unable to process it. Address entries should be specific enough to ensure proper delivery and must be made precisely according to the specifications.
Employer Record	Code E	Identifies an employer whose information is being reported.
		Generates a New Code E record each time it is necessary to change the information in any field on this record.
Employee Record	Code S	Used to report wage data for an employee.
		A Code S record should follow its related Code E record or it could follow an associated Code S record which in turn follows a related Code E record.
		Do not generate a Code S record if only blanks would be entered after the record identifier.
Total Record	Code T	The Code T record contains the total for all Code S records reported since the last Code E record.
		A Code T record must be generated for each Code E record i.e. for each Employer's data reported in a file there must be a total record.
Reconciliation Record	Code R	The R record is used to record each withholding tax deposit made to the State of Maine during the quarter. If no money is sent to the State during the quarter, there is no need of an R record. However, if money was deposited with the State of Maine, there needs to be one R record for each deposit representing each date wages were paid.
Final Record	Code F	This record indicates the end of the file and MUST be the last data record on each tape.
		The Code F record must appear only once on each file, after the last Code T record.

82 & 85 Character

This format consists of two (2) different records as shown.

Header Record		Summarizes the data reported in the detail records.
		Must be the first data record.
Detail Record	Code QW (85 char. Format)	Used to report wage data for an employee.

RECORD SPECIFICATIONS

Record Size:	275 Character (ICESA) (276)
	276 Tape or Cartridge only.
Record Medium:	Tape, Diskette or Cartridge
File Organization:	Sequential
Blocking Factor:	25 Records Per Block
Label:	Standard

Transmitter Record

Location	Field	Length	Description
1	Record Identifier	1	Enter "**A**"
2 – 5	Payment Year	4	Enter the 4 digit year for which this report applies. **Numerics only.**
6 – 14	Transmitter's Federal Employer ID #	9	Transmitter's federal employer ID number. **Numerics only. Omit hyphens, prefixes & suffixes.**
15 – 18	Taxing Entity Code	4	Constant "**UTAX**"
19 – 23	Spaces	5	Enter spaces. Any information entered in these positions will be ignored.
24 – 73	Transmitter Name	50	Enter the name of the organization submitting the file.
74 – 113	Transmitter Street Address	40	Enter the street address of the organization submitting the file.
114 – 138	Transmitter City	25	Enter the city of the organization submitting the file.
139 – 140	Transmitter State	2	Enter the standard two character FIPS postal abbreviation. See Appendix B.
141 – 153	Spaces	13	Enter spaces. Any information entered in these positions will be ignored.
154 – 158	Transmitter ZIP Code	5	Enter a valid zip code. **Numerics only**.
159 – 163	Transmitter ZIP Code Extension	5	Use this field as necessary for the four digit extension of the zip code. Include hyphen in position 159. If unknown, fill with blanks.
164 – 193	Transmitter Contact	30	Title of individual from transmitter organization, who is responsible for the accuracy and completeness of the wage report.
194 – 203	Transmitter Contact Telephone Number	10	Telephone number at which the transmitter contact can be telephoned. **Numerics only. Omit hyphens and parenthesis.**
204 – 207	Telephone Extension/Box	4	Enter transmitter telephone extension or message box.
208 – 275	Spaces	68	Enter spaces. Any information entered in these positions will be ignored.

The ICESA format is taken from the ICESA Publication "ICESA FORMAT." Maine requires data as described above and will not read other locations.

Authorization Record			
Location	**Field**	**Length**	**Description**
1	Record Identifier	1	Enter "**B**"
2 – 5	Payment Year	4	Enter year for which this report is being prepared. **Numerics only.**
6 – 14	Transmitter's Federal Employer ID #	9	Enter only numeric characters. **Numerics only. Omit hyphens, prefixes & suffixes.**
15 – 22	Computer	8	Enter the manufacturer's name. Not required for diskette.
23 – 24	Internal Label	2	SL = IBM standard label NS = Non-standard label NL = No label AL = ANSI standard label Not required for diskette.
25 – 25	Spaces	1	Enter spaces. Any information entered in these positions will be ignored.
26 – 27	Density	2	"16" = 1600 BPI reel tape "62" = 6250 BPI reel tape "38" = 38000 BPI IBM 3480 cartridge Not required for diskette.
28 – 30	Recording Code (Character Set)	3	Enter: "EBC" for EBCDIC "ASC" for ASCII
31 – 32	Number of Tracks	2	"09" = Reel tapes "18" = IBM 3480 cartridge Not required for diskette
33 – 34	Blocking Factor	2	Enter the blocking factor of the file, not to exceed 85. Not required for diskette.
35 – 38	Taxing Entity Code	4	Enter "**UTAX**"
39 – 146	Spaces	108	Enter spaces. Any information entered in these positions will be ignored.
147 – 190	Organization Name	44	The name of the organization to which the tape/cartridge should be returned.
191 – 225	Street Address	35	The street address of the organization to which the tape/cartridge should be returned.
226 – 245	City	20	The city of the organization to which the tape/cartridge should be returned.
246 – 247	State	2	Enter the standard two character FIPS postal abbreviation. See Appendix B.
248 – 252	Spaces	5	Enter spaces. Any information entered in these positions will be ignored.
253 – 257	Zip Code	5	Enter a valid zip code. **Numerics only.**
258 – 262	Zip Code Extension	5	Enter four digit extension of zip code, being sure to include the hyphen in position 258. If N/A, enter blanks.
263 – 275	Spaces	13	Enter spaces. Any information entered in these positions will be ignored.

Leasing Companies – **Refer to Separate Instructions for Employee Leasing Companies.**

	Employer Record		
Location	**Field**	**Length**	**Description**
1	Record Identifier	1	Enter "**E**"
2 – 5	Payment Year	4	Enter year for which this report is being prepared. **Numerics only.**
6 – 14	**Remitting Agent's Federal Employer ID #**	9	**Numerics only. Omit hyphens, prefixes & suffixes.**
15 – 23	Spaces	9	Enter spaces. Any information entered in these positions will be ignored.
24 – 73	Employer Name	50	The first 50 positions of the employer's name. Exactly as the employer is registered with the state unemployment insurance agency.
74 – 113	Employer Street Address	40	The street address of the employer.
114 – 138	Employer City	25	The city of employer's mailing address.
139 – 140	Employer State	2	Enter the standard two character FIPS postal abbreviation of the employer's address. See Appendix B.
141 – 148	Spaces	8	Enter spaces. Any information entered in these positions will be ignored.
149 – 153	Zip Code Extension	5	Enter four digit extension of zip code, being sure to include the hyphen in position 149. If N/A, enter blanks.
154 – 158	Zip Code	5	Enter a valid zip code. **Numerics only**.
159 – 166	Spaces	8	Enter spaces. Any information entered in these positions will be ignored.
167 – 170	Taxing Entity Code	4	Enter "**UTAX**"
171 – 172	State Identifier Code	2	Enter the state FIPS postal numeric code for the state to which wages are being reported. (Maine is "23.")
173 – 182	**UC Employer Account Number**	10	**Enter current state UC employer account number. Numerics only. Omit hyphens, prefixes & suffixes. MANDATORY FOR UC REPORT.**
183 – 187	Spaces	5	Enter spaces. Any information entered in these positions will be ignored.
188 – 189	Period Covered	2	Enter the last month of the calendar quarter to which the report applies: "03" = First quarter "06" = Second quarter "09" = Third quarter "12" = Fourth Quarter

190 – 190	No Workers / No Wages	1	"0" = Indicates that the E record **will not** be followed by S, employees records. "1" = Indicates that the E record **will** be followed by S, employee records.
191 – 257	Spaces	67	Enter spaces. Any information entered in these positions will be ignored.
258 – 268	**Withholding Account ID No.**	11	**Maine Revenue Services Withholding Account ID Number. Must be entire 11 characters**.
269 – 275	Spaces	7	Enter spaces. Any information entered in these positions will be ignored.

Refer to Glossary on Page 30

Leasing Companies – **Refer to Separate Instructions for Employee Leasing Companies.**

	Employee Record		
Location	**Field**	**Length**	**Description**
1 - 1	Record Identifier	1	Enter "**S**"
2 – 10	Social Security Number	9	Employee's social security number. If not known, enter zeros. **Numerics only. Omit hyphens.**
11 – 30	Employee Last Name	20	Enter employee last name.
31 – 42	Employee First Name	12	Enter employee first name.
43 – 43	Employee Middle Initial	1	Enter employee middle initial. If none, enter blank.
44 – 45	State Code	2	Enter the state FIPS postal numeric code for the state to which wages are being reported. (Maine is "23.")
46 – 51	Reporting Quarter and Year	6	Enter the last month and year for the calendar quarter for which this report applies; e.g. "031995" for Jan-March of 1995.
52-63	Spaces	12	Enter spaces. Any information entered in these positions will be ignored.
64 – 77	Total UC Reportable Wages Paid This Quarter	14	Quarterly wages subject to State UC Tax before excess wages are deducted. **Numerics only. Right justify, fill with zeros.**
78 – 91	Excess UC Wages	14	Quarterly UC Wages in Excess of the State UC Taxable Wage Base. **Numeric only. Right justify, fill with zeros.** Field not mandatory.
92 – 105	UC Taxable Wages Paid This Quarter	14	Total UC Wages Paid Minus Excess Wages. **Numerics only. Right justify, fill with zeros.** Field not mandatory.
106 – 142	Spaces	37	Enter spaces. Any information entered in these positions will be ignored.
143 – 146	Taxing Entity Code	4	Enter "**UTAX**"
147 – 156	UC Employer Account Number	10	Enter current State UC Employer Account Number. **Numerics only. Omit hyphens, prefixes and suffixes.**
157 – 176	Spaces	20	Enter spaces. Any information entered in these positions will be ignored.
177 – 190	Quarterly Wages Subject to Maine State Income Tax	14	Enter the amount of the employee's quarterly wages paid during the period that are subject to Maine withholding. **Numerics only. Include dollars and cents. Right justify and zero fill.**
191 – 204	Quarterly Maine Income Tax Withheld	14	Enter the amount of the employee's Maine Income Tax withheld in quarter. **Numerics only. Include dollars and cents. Right justify and zero fill.**

205 – 205	Seasonal Code	1	"S" = Seasonal Employee – See Appendix D, Seasonal Wages, Page 29 "N" = Nonseasonal Employee
206 – 210	Spaces	5	Enter spaces. Any information entered in these positions will be ignored.
211 – 211	Wage Plan Code	1	Enter appropriate wage plan code. **Numerics only.** Field not mandatory. Fill with zeros if you don't use.
212 – 212	Month 1 Employment	1	Enter "1" if employee covered by UC worked during or received pay for the pay period including the 12th day of the 1st month of the reporting period. Else enter "Ø." Not required.
213 – 213	Month 2 Employment	1	Enter "1" if employee covered by UC worked during or received pay for the pay period including the 12th day of the 2nd month of the reporting period. Else enter "Ø." Not required.
214 – 214	Month 3 Employment	1	Enter "1" if employee covered by UC worked during or received pay for the pay period including the 12th day of the 3rd month of the reporting period. Else enter "Ø." Not required.
215 – 225	Withholding Account ID No.	11	Maine Revenue Services Withholding Account ID Number. Must be 11 characters.
226 – 226	Female Employment	1	"1" = Yes, female "Ø" = No, male Not required.
227 – 234	Seasonal Period Start	8	mmddyyyy. **Numerics Only**. Not required. Fill with zeros.
235 – 242	Seasonal Period End	8	mmddyyyy. **Numerics Only**. Not required. Fill with zeros.
243 – 275	Spaces	33	Enter spaces. Any information entered in these positions will be ignored.

Total Record			
Location	**Field**	**Length**	**Description**
1	Record Identifier	1	Enter "**T**"
2 – 8	Total Number of Employees	7	The total number of "S" records reported. The total number of "S" records since the last "E" records. **Numerics only.**
9 - 12	Taxing Entity Code	4	Enter "**UTAX**."
13 - 22	UC Employer Acct No.	10	Enter UC Employer Account **Number. Numerics only.**
23 – 26	Spaces	4	Enter spaces. Any information entered in these positions will be ignored.
27 – 40	Total Reportable UC Wages Paid This Quarter. Line 6, Part 2	14	Quarterly gross UC reportable wages. Include all tip income. Total of this field on all "S" records since the last "E" record. **Numerics only. Right justify, fill with zeros.**
41 – 54	Excess UC Wages. Line 7, Part 2	14	Quarterly wages in excess of the state UC taxable wage base. Total of this field on all "S" records since the last "E" record. **Numerics only. Right justify, fill with zeros.**
55 – 68	Taxable UC Wages. Line 8, Part 2	14	State UC total wages less quarterly state UC excess wages. Total of this field on all "S" records since the last "E" record. **Numerics only. Right justify, fill with zeros.**
69 – 87	Spaces	19	Enter spaces. Any information entered in these positions will be ignored.
88 – 100	UC Contributions Due. Line 10, Part 2	13	Taxable UC wages paid this quarter x Total Rate. **Numerics only. Right justify, fill with zeros.**
101 – 111	Spaces	11	Enter spaces. Any information will be ignored.
112 – 122	Voucher Payments. Line 2, Part 1	11	Income Tax Withholding Payments made. Semi-weekly deposits**. Numerics only. Right justify, fill with zeros.**
123 – 133	Income Tax Withholding Due. Line 3, Part 1	11	Tax withheld – (Credit + Voucher Payments). **Right justify, fill with zeros. Numerics only.**
134 – 144	Spaces	11	**Enter spaces.**
145 – 148	Total Contribution Rate. Line 9, Part 2	4	Not required field. We use the rate on our system for calculation.
149 – 174	Spaces	26	**Enter spaces**. Any information entered in these positions will be ignored.
175 – 185	Amount Due. Line 11, Part 3	11	Amount Due With This Return. Total Income Tax Withholding + UC Contributions. **Numerics only. Right justify, fill with zeros.**

186 – 198	Amount Remitted If Check Included	13	Enter dollar amount of check remitted. **Numerics only. Right justify, fill with zeros.** See Remittal Instructions, Page 2
199 – 212	Total Quarterly Wages Subject to Maine Income Tax	14	Enter the total amounts in Positions 177-190 of Code S records from the preceding Code E record. **Numerics only. Include dollars and cents. Right justify and zero fill. Not required.**
213 – 226	Quarterly Maine Income Tax Withheld by Employer	14	Enter the total amounts in Position 191-204 of Code S records from the preceding Code E record. **Numerics only. Include dollars and cents. Right justify and zero fill.**
227 – 233	Month 1 Employment	7	Number of UC Covered Employees in First Month of the Quarter. Total of this field on all "S" records since the last "E" record. **Numerics only. Right justify, fill with zeros.**
234 – 240	Month 2 Employment	7	Number of UC Covered Employees in Second Month of the Quarter. Total of this field on all "S" records since the last "E" record. **Numerics only. Right justify, fill with zeros.**
241 – 247	Month 3 Employment	7	Number of UC Covered Employees in Third Month of the Quarter. Total of this field on all "S" records since the last "E" record. **Numerics only. Right justify, fill with zeros.**
248 – 254	Female Employment – Month 1	7	Number of female employees included in UC covered employees 1st month. Total of this field on all "S" records since the last "E" record. **Numerics only. Right justify, fill with zeros.**
255 – 261	Female Employment – Month 2	7	Number of female employees included in UC covered employees 2nd month. Total of this field on all "S" records since the last "E" record. **Numerics only. Right justify, fill with zeros.**
262 – 268	Female Employment – Month 3	7	Number of female employees included in UC covered employees 3rd month. Total of this field on all "S" records since the last "E" record. **Numerics only. Right justify, fill with zeros.**
269 – 275	Spaces	7	Enter spaces. Any information entered in these positions will be ignored.

If you choose to file your wage data magnetically but wish to file your parts 1, 2, and 3 on paper, fill the shaded fields with zeros (or spaces where applicable). These fields are only required if you choose to file parts 1, 2 & 3 magnetically.

Reconciliation Record			
Location	**Field**	**Length**	**Description**
1	Record Identifier	1	Enter "**R**"
2 – 9	Data Wages Paid	8	Enter date wages paid – mmddyyyy. **Numerics only.**
10 – 18	Amount Withheld	9	The Amount of the tax deposit withheld during the quarter. **Numerics only. Right justify; fill with zeros.**
19 – 27	Amount Deposited	9	The amount deposited with Maine. **Numerics only. Right justify; fill with zeros.**
28 – 37	UC Employer Account Number	10	Enter UC Employer Account Number**. Numerics only.**
38 – 275	Spaces	238	Enter spaces. Any information entered in these positions will be ignored.

Final Record			
Location	**Field**	**Length**	**Description**
1	Record Identifier	1	Enter "F"
2 – 11	Total Number of Employees in File	10	The total number of "S" records reported in the entire file. **Numerics only.**
12 – 21	Total Number of Employer in File	10	The total number of "E" records reported in the entire file. **Numerics only.**
22 – 25	Taxing Entity Code	4	Enter "**UTAX**"
26 – 40	Spaces	15	Enter spaces. Any information entered in these positions will be ignored.
41 – 55	Quarterly State Unemployment Total Gross Reportable Wages in File	15	Quarterly gross reportable wages. Include all tip income. Total of this field on all "S" records in the file. **Numerics only. Right justify, fill with zeros.**
56 – 275	Spaces	220	Enter spaces. Any information entered in these positions will be ignored.

Record Size:	82 Character
Record Medium:	Tape
File Organization:	Sequential
Blocking Factor:	20 Records Per Block
Label:	None

Header Record			
Location	**Field**	**Length**	**Description**
1 - 12	Spaces	12	Leave blank. Any information entered in these positions will be ignored.
13	Quarter Key	1	Enter the quarter for which this report applies. **Numerics only**. e. g., "2" for April - June, 2002.
14 – 15	Year Key	2	Enter the 2 digit year for which this report applies. **Numerics only**.
16 – 18	Number of Employers Reporting	3	If more than one Employer is being transmitted with this data, enter the correct number here. Otherwise enter "ØØ1." **Numerics only**.
19 – 23	Number of UC Records	5	Total number of records (Including header) included in the data. **Numerics only.**
24 – 36	Total Reportable Wages	13	Quarterly reportable wages. Include all tip income.
37 – 81	Spaces	45	Enter spaces. Any information entered in these positions will be ignored.
82	Record Code	1	Enter "**$**"

Detail Record			
Location	**Field**	**Length**	**Description**
1	Quarter Key	1	Enter the quarter for which this report applies. **Numerics only.** e.g., "2" for April – June, 2002.
2 – 3	Year Key	2	Enter the 2 digit year from which this report applies. **Numerics only.**
4 – 12	Federal Employer ID#	9	Enter the Employer's Federal ID #. **Numerics only. Omit hyphens, prefixes and suffixes.**
13	Wage Indicator	1	Enter "T" or "P" "T" = Non-Seasonal Wages "P" = Seasonal Wages
14 – 22	Employee SSN	9	Enter the employee's social security number. If unknown, enter all zeros. **Numerics only; omit hyphens and spaces.**

23 – 47	Employee Name	25	Enter Employee Name
48 – 54	Quarter Reportable Wages	7	Enter the Employee's total reportable non-seasonal or seasonal wages paid during the quarter, including dollars and cents. Right justify; zero fill. **Numerics only. Do not include decimal points or commas.**
55 – 68	Quarterly Wages Subject to Maine State Income tax	14	Enter the amount of the employee's quarterly wages paid during the period that are subject to Maine withholding. **Numerics only. Include dollars and cents. Right justify and zero fill.**
69 – 82	Quarterly Maine Income Tax Withheld	14	Enter the amount of the employee's Maine Income Tax withheld in quarter. **Numerics only. Include dollars and cents. Right justify and zero fill.**

Record Size:	85 Character
Record Medium:	Tape or Diskette
File Organization:	Sequential
Blocking Factor:	20 Records Per Block
Label:	None

Header Record			
Location	**Field**	**Length**	**Description**
1 - 12	Spaces	12	Enter spaces. Any information entered in these positions will be ignored.
13	Quarter Key	1	Enter the quarter for which this report applies. **Numerics only**. e. g., "2" for April - June, 2002.
14 – 15	Year Key	2	Enter the 2 digit year for which this report applies. **Numerics only**.
16 – 18	Number of Employers Reporting	3	If more than one Employer is being transmitted with this data, enter the correct number here. Otherwise enter "ØØ1." **Numerics only.**
19 – 23	Number of UC Records	5	Total number of records (including header) included in the data. **Numerics only.**
24 – 36	Total Reportable Wages	13	Quarterly gross reportable wages. Include all tip income.
37 – 84	Spaces	48	Enter spaces. Any information entered in these positions will be ignored.
85	Record Code	1	Enter "**$**"

Detail Record			
Location	**Field**	**Length**	**Description**
1 – 2	Record Code	2	Enter "**QW**"
3	Quarter Key	1	Enter the quarter for which this report applies. **Numerics only.** e.g., "2" for April – June, 2002.
4 – 5	Year Key	2	Enter the 2 digit year from which this report applies. **Numerics only.**
6 – 15	State Employer Account #	10	Enter the Employer's State Account #. **Numerics only. Omit hyphens, prefixes and suffixes.**
16	Wage Indicator	1	Enter "T" or "P" "T" = Non-Seasonal Wages "P" = Seasonal Wages
17 – 25	Employee SSN	9	Enter the employee's social security number. If unknown, enter all zeros. **Numerics only; omit**

			hyphens and spaces.
26 – 50	Employee Name	25	Enter Employee Last Name, First; left justified.
51 – 57	Quarter Reportable Wages	7	Enter the Employee's total reportable non-seasonal or seasonal wages paid during the quarter, including dollars and cents. Right justify; zero fill. **Numerics only. Do not include decimal points or commas.**
58 – 71	Quarterly Wages Subject to Maine State Income Tax	14	Enter the amount of the employee's quarterly wages paid during the period that are subject to Maine withholding. **Numerics only. Include dollars and cents. Right justify and zero fill.**
72 - 85	Quarterly Maine Income Tax Withheld	14	Enter the amount of the employee's Maine Income Tax withheld in quarter. **Numerics only. Include dollars and cents. Right justify and zero fill.**

Appendix A - Wage Records Options for Magnetic Media
(Revised as of December 12, 1996)

OPTION	DENSITY	BLOCKING **	CODE	LABEL	TYPE
A	16/62	82 x 20 (1640)	1	NO	EBCDIC
	16/62	82 X 20	2	YES	EBCDIC
	16/62	82 X 20	3	YES	ASCII
	16/62	82 X 20	4	NO	ASCII
B	16/62	85 X 20 (1700)	1	NO	EBCDIC
	16/62	85 X 20 (1700)	2	YES	EBCDIC
	16/62	85 X 20 (1700)	3	YES	UFF
	16/62	85 X 2048 (174,080)	4	YES	UFF/NBSN
	16/62	85 X 20 (1700)	5	NO	ASCII
S (ICESA)	TAPE				
	16/62	275 X 25(6875)	1	U/L	EBCDIC
	16/62	275 X 25(6875)	2	U/L	ASCII
	16/62	275 X 1 (275)	3	U/L	EBCDIC
	16/62	275 X 1 (275)	4	U/L	ASCII
	16/62	276 X 25(6900)	5	U/L	EBCDIC
	16/62	276 X 25(6900)	6	U/L	ASCII
	16/62	276 X 10(2760)	7	U/L	EBCDIC
	CARTRIDGE				
		275 X 85	1	U/L	EBCDIC
	NA	275 X 85	2	U/L	ASCII
		276 X 85	3	U/L	EBCDIC
		276 X 85	4	U/L	ASCII
	DISKETTE	275			

**Numbers in ( ) represent block size as seen on the PC screen.

Appendix B - FIPS Codes

Federal Information Processing Standard (FIPS 5-2) Postal Abbreviations and Numeric Codes

State	Abbreviation	Numeric Code	State	Abbreviation	Numeric Code
Alabama	AL	01	Montana	MT	30
Alaska	AK	02	Nebraska	NE	31
Arizona	AZ	04	Nevada	NV	32
Arkansas	AR	05	New Hampshire	NH	33
California	CA	06	New Jersey	NJ	34
Colorado	CO	08	New Mexico	NM	35
Connecticut	CT	09	New York	NY	36
Delaware	DE	10	North Carolina	NC	37
Dist. of Columbia	DC	11	North Dakota	ND	38
Florida	FL	12	Ohio	OH	40
Georgia	GA	13	Oklahoma	OK	40
Hawaii	HI	15	Oregon	OR	41
Idaho	ID	16	Pennsylvania	PA	42
Illinois	IL	17	Rhode Island	RI	44
Indiana	IN	18	South Carolina	SC	45
Iowa	IA	19	South Dakota	SD	46
Kansas	KS	20	Tennessee	TN	47
Kentucky	KY	21	Texas	TX	48
Louisiana	LA	22	Utah	UT	49
Maine	ME	23	Vermont	VT	50
Maryland	MD	24	Virginia	VA	51
Massachusetts	MA	25	Washington	WA	53
Michigan	MI	26	West Virginia	WV	54
Minnesota	MN	27	Wisconsin	WI	55
Mississippi	MS	28	Wyoming	WY	56
Missouri	MO	29			

Appendix C - Acceptable Character Sets

The following chart contains the character sets that can be directly read or translated. The translations are shown character for character; i.e., unpacked. EBCDIC is the standard character set used for Tape and ASCII-1 is the standard character set used for diskette. The chart does not show every character for each character set, just the most commonly used ones.

EBCDIC	EBCDIC		ASCII-1	
Char	Hex	Dec	Hex	Dec
+O	C0	192		
A	C1	193	65	41
B	C2	194	66	42
C	C3	195	67	43
D	C4	196	68	44
E	C5	197	69	45
F	C6	198	70	46
G	C7	199	71	47
H	C8	200	72	48
I	C9	201	73	49
J	D1	209	74	4A
K	D2	210	75	4B
L	D3	211	76	4C
M	D4	212	77	4D
N	D5	213	78	4E
O	D6	214	79	4F
P	D7	215	80	50
Q	D8	216	81	51
R	D9	217	82	52
S	E2	226	83	53
T	E3	227	84	54
U	E4	228	85	55
V	E5	229	86	56
W	E6	230	87	57
X	E7	231	88	58
Y	E8	232	89	59
Z	E9	233	90	5A
0	F0	240	48	30
1	F1	241	49	31
2	F2	242	50	32
3	F3	243	51	33
4	F4	244	52	34
5	F5	245	53	35
6	F6	246	54	36
7	F7	247	55	37
8	F8	248	56	38
9	F9	249	57	39
Blank	40	64	32	20
- (Hyphen)	60	96	39	27

| ' (Apostrophe) | 7D | 125 | 45 | 2D |

Appendix D - Wage Definitions for UC Reporting

UC Reportable Wages

"Wages" means all remuneration for personal services and includes:

1. Salary.

2. Cash Wages.

3. Commissions.

4. Bonuses.

5. Reasonable money value of meals, rent, housing, lodging, or any similar advantage received.

6. Tips.

7. Compensation paid to corporate officers irrespective of their stock ownership. This includes subchapter "S" Corporate Officers.

8. Vacation Pay. Vacation payments made to an employee are taxable whether or not vacation time is actually taken. Vacation pay to which a separated employee is entitled under the terms of a contract is not dismissal pay. Regardless of what it is called, if the payment is actually vacation pay, it is remuneration and is taxable.

9. Certain sick payments, including third party sick pay, and retirement payments (contact the Unemployment Compensation Division for particulars).

10. Annuity payments.

11. Holiday pay.

12. Wages in lieu of notice.

13. Severance, terminal, or dismissal pay.

14. Personal use of Company Vehicle.

15. Prizes.

16. Trips.

17. Non-cash awards.

18. Compensatory time (earned when used).

19. Employee deductions to an IRS-Qualified 401(K) Plan.

20. Employer or employee contributions to individual retirement accounts, if taxable under FUTA.

21. Employer payments of employee state income taxes.

Not Reportable Wages

Remuneration does not include and tax should not be paid on:

1. Money paid to an employee as reimbursement of travel expenses (receipt or other

documentation required).

2. Payments made by a domestic or agricultural employer, without payroll deductions, of taxes required from his employees for Federal Old Age and Survivors Insurance (FICA tax).

3. Money paid to an employee, other than vacation or sick pay, after the month in which the employee attains the age of 62, if the employee did not work for the employer in the period for which such payment was made.

4. Payments made by an employer to a qualified "cafeteria plan" under Section 125 of the Internal Revenue Code, if exempted under FUTA.

5. Partners' and sole proprietor's wages, or wages paid by a sole proprietor to a spouse, parent, or child under age 18.

Seasonal Wages

Seasonal work means employment in seasonal industries, as defined, within the Determined Seasonal Period or Periods.

When an employer has been determined to be in a seasonal industry as defined by law or by the Unemployment Insurance Commission, the Employer's Quarterly Reports (941/C1-ME) must reflect:

(1) Seasonal Wages – Wages paid to employees for service performed within the established seasonal period in the designated seasonal industry, and

(2) Non-Seasonal Wages – Wages for services performed for a non-seasonal industry or for services performed before or after the designated seasonal period for a seasonal industry.

Appendix E - Glossary

Agent	An organization (e.g., service bureau, parent company, employee leasing company) authorized to submit wage reports for one or more employers.
ASCII (American Standard Code for Information Interchange)	One of the acceptable character sets (See Appendix C) used for electronic processing of data.
Block	Physical Record
Block Descriptor Word (BDW)	A control field used in electronic data processing to identify the length of a physical record on a magnetic tape. The BDW usually precedes the physical record.
BPI	Bytes per inch. Same as CHARACTERS PER INCH.
Byte	A computer unit of measure; one byte contains eight bits and can store one character.
Character	A letter, number or punctuation symbol.
Character Set	A group of unique electronic definitions for all letters, number and punctuation symbols; example: EBCDIC, ASCII.
Characters per inch (CPI)	The number of characters recorded per inch on magnetic tape.
Client Company	"Client company" means a person, association, partnership, corporation or other entity that leases employees from an employee leasing company pursuant to contract.
Control Word	One or more bytes/characters used in electronic data processing for internal processing instructions.
CPI	CHARACTERS PER INCH.
Decimal Value	A character's equivalent in a numbering system using base 10.
DOL	Department of Labor.
EBCDIC (Extended Binary Coded Decimal Interchange Code)	One of the acceptable character sets used for electronic processing of data. See Appendix C.

Employee Leasing Company (PEO)	"Employee leasing company" means a business entity that engages in the business of leasing employees to client companies without the client company severing an employer-employee relationship with the employees for services performed for the client company.
Federal Employer Identification Number (EIN)	A nine-digit number assigned by the IRS to an organization for federal tax reporting purposes. This number never begins with '69'.
File (Multi-reel/Multiple Volume)	If the amount of information to be filed exceeds the capacity of a single reel, a second or additional reel can be filed.
Header Labels	Sets of records that precede data records on a magnetic tape file.
Hexadecimal	A numbering system using base 16 rather than base 10.
Internal Labels	Sets of records that precede (i.e., header labels) and follow (i.e., trailer labels) data records on a magnetic tape file.
ICESA	Interstate Conference of Employment Security Agencies, Inc.
Logical Record	For the purpose of this booklet, any of the required or optional records defined in Section IV.
Octal	A numbering system using base 8 rather than base 10.
PEO (Professional Employee Organization)	See "Employee Leasing Company."
Physical Record	A number of logical records grouped and written together as a single unit on a magnetic tape. For reporting Unemployment Insurance data on magnetic tape, a physical record may contain a maximum of 85 logical records.
Record Descriptor Word (RDW)	A control field used in electronic processing to identify the length of a logical record. The RDW usually precedes the logical record.
Recording Code	Same as CHARACTER SET.
Remitting Agent	The business entity that issues the payment to the state regardless of the method of payment utilized.
Seasonal Wages	See Appendix D.

State Unemployment Insurance Account Number	An employer account number assigned by the State to an employer for the purposes of filing Unemployment Insurance wage reports to the Maine Department of Labor.
Tapemark	A single-character control record used for separating internal labels and files on magnetic tape. See Section II.
Trailer Labels	Sets of records that follow data records on a magnetic tape file. See Section II.
Transmitter	Person, organization, or reporting agent submitting a magnetic media file.
Wages	See Appendix D.
Withholding	The amount of Maine income tax withheld from wages and other payments subject to Maine income tax.

Appendix F

Transmittal Forms

UNEMPLOYMENT CONTRIBUTIONS WAGE AND INCOME TAX WITHHOLDING LISTING TRANSMITTAL FORM

Remitter	Remitter Name:	Quarter:	Year:
	Contact:	Telephone No.	
	Address:		
	City:	State:	Zip Code:

List the name and account number of all employers included on the tape(s), diskette(s), or cartridge(s) using additional sheets if needed. If you are reporting for multiple employers and submitting more than one type of media, also indicate the type of media used to report the total quarterly wage detail for each employer.

Total Number Employer Records: _____   Total Record Count: _____

Employer	Employer Name:
	UC Employer Account Number:
	Withholding ID Number:

Indicate the Number of Volumes Submitted by Type of Media and Format Used, and whether it is **UC & WH; UC only; or WH only**

Media and Format		82 Character Wage Detail	85 Character Wage Detail	275 Character (ICESA) Wage Detail
	Reel Tape Density: (Circle One) 1600 6250 Record Size:_____ Block Size:_____			
	3480 Cartridge			
	3.5" Diskette			

Data Mode: (Circle One)   EBCDIC   ASCII –1   Other_____

Labels: (Circle One)   Standard   Unlabeled

Me. FX-21 (rev. 12/02)

COMBINED FILING FOR INCOME TAX WITHHOLDING AND UNEMPLOYMENT CONTRIBUTIONS MAGNETIC MEDIA TRANSMITTAL FORM

Remitter	Remitter Name: / Quarter: / Year: Contact: / Telephone No. Address: City: / State: / Zip Code:

Employer

Remitting Agent Withholding EIN: _____ Volume Number: _____

Total Number Employer Records: _____ Total Record Count: _____

Total Check Amount $_____

Employer Name (for multiple employers, an attachments can be used:

UC Employer Account Number:

Federal ID Number:

Media and Format

Indicate the Number of Volumes Submitted by Type of Media and Format Used

	275 Character (ICESA) Combined Tax Return with UC Wage & WH Detail	275 Character (ICESA) Combined Tax Return with UC Wage Detail	275 Character (ICESA) Income Tax Withheld and Income Tax Withholding Listing
Reel Tape Density: (Circle One) 1600 6250 Record Size:_____ Block Size:_____			
3480 Cartridge			
3.5" Diskette			

Data Mode: (Circle One) EBCDIC ASCII –1 Other_____

Labels: (Circle One) Standard Unlabeled

Me. FX-21C (rev. 12/02)